

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 690 OF 2021

Rupal Dhaval Shah ... Petitioner.

V/s.

Income Tax Officer – Circle 19(3)(2),
Mumbai & Ors. ... Respondents.

AND

WRIT PETITION (L.)NO. 5847 OF 2021

Ruchita Haran ... Petitioner.

V/s.

The Principal Commissioner of Income
Tax-19, Mumbai & Ors. ... Respondents.

AND

WRIT PETITION NO. 777 OF 2021

Ruchita Haran ... Petitioner.

V/s.

The Principal Commissioner of Income
Tax -19, Mumbai & Ors. ... Respondents.

Mr. K. Gopal, Advocate a/with Neha Paranjape for the
Petitioner in W.P. No. 690 /2021.

Mr. Devendra Jain, Advocate a/with Radha Halbe for the
Petitioner in W.P.(L.) No.5847/2021 & W.P.No. 777/21.

Mr. Sham Walve, Advocate for the Respondents.

**CORAM : SUNIL P. DESHMUKH &
ABHAY AHUJA, JJ.**

DATE : JUNE 22, 2021.
(Through Video Conferencing)

P.C. :

1 Learned counsel appearing for the Revenue submits that the department has accepted the decision of this Court in the case of **Bhupendra Harilal Mehta vs. Principal Commissioner of Income Tax, Mumbai & Ors.**, dated 27th April, 2021 in Writ Petition No. 586 of 2021. He submits that since the facts and circumstances of the present cases are identical with the said case, these petitions can be disposed of in terms of the decision in Writ Petition No. 586 of 2021.

2 We accordingly set aside the respective impugned orders passed by Respondent No.1 and direct the Respondent No. 1 to pass a fresh order in Form No. 3, determining tax payable by the Petitioner as a non-search case in accordance with the DTVSV Act read with

Rule 4 of the DTVSV Rules, as per Circular No. 4 of 2021 dated 23rd March, 2021 by 29th June, 2021.

3 The petitions are disposed of accordingly. No order as to costs.

(ABHAY AHUJA, J.)

(SUNIL P. DESHMUKH, J.)

.....